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Elias Tzavelis

*Tax Services Provider*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,<sup>1</sup>

Debtors.

)  
)  
) Chapter 11

)  
) Case No. 18-23538 (RDD)

)  
) (Jointly Administered)  
)

**THIRTEENTH COMBINED MONTHLY FEE STATEMENT OF DELOITTE TAX LLP  
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT  
OF EXPENSES INCURRED AS TAX SERVICES PROVIDER TO THE DEBTORS  
FOR THE PERIOD  
FROM APRIL 1, 2020 THROUGH OCTOBER 31, 2020**

Name of Applicant:

Deloitte Tax LLP

Authorized to Provide Services as:

Tax Services Provider to the Debtors

Date of Retention:

Effective *Nunc Pro Tunc* to October 15,  
2018 by Order entered January 17, 2019

Period for which Compensation and  
Reimbursement is Sought:

April 1, 2020 through October 31, 2020

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$60,260.00

Amount of Expense Reimbursement Sought: \$ 0.00

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): \$60,260.00

**PRIOR FEE APPLICATIONS FILED**

<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
03/07/19 Dkt. 2771	10/15/2018 – 11/30/2018	\$1,001,528.00	\$28,458.18	\$1,001,528.00	\$28,436.80
04/15/19 Dkt. 3212	12/01/2018 – 12/31/2018	\$724,338.50	\$10,156.37	\$724,338.50	\$10,156.37
04/15/19 Dkt. 3218	01/01/2019 – 01/31/2019	\$975,867.00	\$27,305.81	\$975,867.00	\$27,305.81
04/15/19 Dkt. 3219	02/01/2019 – 02/28/2019	\$565,589.75	\$4,349.96	\$561,773.50	\$4,349.96
06/13/19 Dkt. 4228	03/01/2019 – 03/31/2019	\$564,154.00	\$9,051.99	\$564,154.00	\$9,051.99
06/28/19 Dkt. 4386	04/01/2019 – 04/30/2019	\$542,700.75	\$5,068.85	\$542,700.75	\$5,068.85
08/12/19 Dkt. 4816	05/01/2019 – 05/31/2019	\$216,380.75	\$2,437.90	\$216,380.75	\$2,437.90
08/12/19 Dkt. 4819	06/01/2019 – 06/30/2019	\$62,490.50	\$82.17	\$62,490.50	\$82.17
11/21/19 Dkt. 6070	07/01/2019 – 08/31/2019	\$125,251.00	\$0.00	\$125,251.00	\$0.00
11/21/19 Dkt. 6071	09/01/2019 – 09/30/2019	\$8,891.00	\$0.00	\$8,891.00	\$0.00
12/04/19 Dkt. 6134	10/01/2019 – 10/31/2019	\$10,333.00	\$0.00	\$10,333.00	\$0.00
06/04/20 Dkt. 8003	11/01/2019 – 03/31/2020	\$53,343.50	\$0.00	\$53,343.50	\$0.00

### CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period from April 1, 2020 through October 31, 2020

Professional	Level	Rate	Hours	Fees
Bryan, Michael	Managing Director	\$975.00	5.0	\$4,875.00
Forrest, Jonathan	Partner/Principal	\$975.00	3.3	\$3,217.50
Dugan, Mike	Managing Director	\$850.00	0.4	\$340.00
Stoops, Kenneth	Managing Director	\$850.00	0.5	\$425.00
Sullivan, Brian	Managing Director	\$850.00	20.2	\$17,170.00
Tzavelis, Elias	Partner/Principal	\$850.00	5.4	\$4,590.00
Fein, Brad	Partner/Principal	\$850.00	2.2	\$1,870.00
Fielding, Stephen	Senior Manager	\$725.00	6.6	\$4,785.00
Butler, Mike	Senior Manager	\$725.00	8.5	\$6,162.50
Espinola, Jonathan	Senior Manager	\$725.00	10.7	\$7,757.50
Abrom, Carisa	Senior Consultant	\$325.00	3.9	\$1,267.50
Allegretti, Joe	Senior Consultant	\$325.00	1.6	\$520.00
Chatten, Colin	Senior Consultant	\$325.00	22.4	\$7,280.00
<b>Professional Subtotal :</b>		<b>Blended Rate \$664.39</b>	<b>90.7</b>	<b>\$60,260.00</b>

### CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period from April 1, 2020 through October 31, 2020

Categories	Hours	Fees
Preparation of Fee Applications	19.3	\$6,272.50
Tax Restructuring Services	71.4	\$53,987.50
<b>Fee's Category Subtotal :</b>	<b>90.7</b>	<b>\$60,260.00</b>

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/30/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.8	\$260.00
04/02/2020				
Chatten, Colin	Review combined November 2019 - March 2020 fee application.	\$325.00	1.1	\$357.50
04/08/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to M-III.	\$325.00	0.9	\$292.50
04/14/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.8	\$260.00
04/15/2020				
Abrom, Carisa	Prepare combined fee application through March 2020	\$325.00	1.0	\$325.00
04/16/2020				
Chatten, Colin	Review December, January, and February fee application.	\$325.00	0.2	\$65.00
04/21/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.6	\$195.00
04/22/2020				
Abrom, Carisa	Finalize combined monthly fee statement.	\$325.00	1.0	\$325.00
04/30/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.0	\$325.00
05/11/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.0	\$325.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/18/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III; discuss response to fee examiner with E. Tzavelis and S. Fielding.	\$325.00	1.5	\$487.50
05/27/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.6	\$195.00
06/01/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
06/08/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
06/17/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III	\$325.00	0.5	\$162.50
06/22/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
06/29/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
07/06/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
07/28/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.7	\$227.50

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
08/03/2020				
Abrom, Carisa	Update fee exhibit PDF.	\$325.00	0.2	\$65.00
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
08/12/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
08/19/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.4	\$130.00
09/09/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.2	\$390.00
09/14/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.6	\$195.00
10/07/2020				
Abrom, Carisa	Review fees from April 2020 to September 2020 for preparation of combined monthly fee statement.	\$325.00	0.4	\$130.00
10/21/2020				
Abrom, Carisa	Prepare combined fee statement for April 2020 - Sept 2020	\$325.00	0.9	\$292.50
10/26/2020				
Abrom, Carisa	Review comments on combined fee statement for April 2020 - September 2020.	\$325.00	0.4	\$130.00
Subtotal for Preparation of Fee Applications:			19.3	\$6,272.50

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/11/2020				
Bryan, Michael	Call with client and state regarding case closure plan.	\$975.00	0.8	\$731.25
05/15/2020				
Bryan, Michael	Review of draft assessment by state.	\$975.00	0.8	\$731.25
05/18/2020				
Bryan, Michael	Review draft assessment from state.	\$975.00	1.0	\$975.00
Dugan, Mike	Analyze New Jersey proposed assessment.	\$850.00	0.4	\$340.00
05/27/2020				
Bryan, Michael	Review client analysis of draft assessment, discuss with client team on call.	\$975.00	1.5	\$1,462.50
06/04/2020				
Bryan, Michael	Discussion regarding assessment, settlement, next steps with Transform and Weil personnel.	\$975.00	1.0	\$975.00
09/04/2020				
Chatten, Colin	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, S. Fielding, B. Sullivan, J. Espinola (Deloitte Tax), L. Meerschaert, K. Lejkowski, C. Olsen (Transform), M. Korycki, B. Griffith (M-III) regarding certain state tax liabilities.	\$325.00	0.7	\$227.50
Chatten, Colin	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), B. Sullivan, S. Fielding (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$325.00	0.5	\$162.50
Espinola, Jonathan	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, S. Fielding, B. Sullivan, C. Chaten (Deloitte Tax), L. Meerschaert, K. Lejkowski, C. Olsen (Transform), M. Korycki, B. Griffith (M-III) regarding certain state tax liabilities and related.	\$725.00	0.7	\$507.50

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/04/2020				
Fielding, Stephen	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), C. Chatten, B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$725.00	0.5	\$362.50
Fielding, Stephen	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, B. Sullivan, C. Chatten, J. Espinola (Deloitte Tax), L. Meerschaert, K. Lejkowski, C. Olsen (Transform), M. Korycki, B. Griffith (M-III) regarding certain state tax liabilities and APA.	\$725.00	0.7	\$507.50
Sullivan, Brian	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), C. Chatten, S. Fielding (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$850.00	0.5	\$425.00
Sullivan, Brian	Call with S. Goldring, M. Hoenig, E. Remijan(Weil), E. Tzavelis, S. Fielding, J. Espinola, C. Chatten (Deloitte), L. Meerschaert, K. Lejkowski, C. Olsen (Transform), M. Korycki, B. Griffith (M-III) regarding certain state tax liabilities and related APA i	\$850.00	0.7	\$595.00
Tzavelis, Elias	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), S. Fielding, B. Sullivan, C. Chatten, J. Espinola (Deloitte Tax), L. Meerschaert, K. Lejkowski, C. Olsen (Transform), M. Korycki, B. Griffith (M-III) regarding certain state tax liabilities.	\$850.00	0.7	\$595.00
09/08/2020				
Allegretti, Joe	Discuss California state tax liability with E. Tzavelis, M. Butler, S. Fielding, and C. Chatten (Deloitte Tax).	\$325.00	0.4	\$130.00
Butler, Mike	Review historical analysis initially prepared to analyze question regarding potential state tax liability	\$725.00	1.4	\$1,015.00
Butler, Mike	Discuss California state tax liability with E. Tzavelis, J. Allegretti, S. Fielding, and C. Chatten (Deloitte Tax).	\$725.00	0.4	\$290.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/08/2020				
Chatten, Colin	Discuss California state tax liability with E. Tzavelis, M. Butler, J. Allegretti, and S. Fielding (Deloitte Tax).	\$325.00	0.4	\$130.00
Espinola, Jonathan	Call with B. Sullivan (Deloitte Tax) regarding 2019 California tax liability pertaining to bankruptcy emergence transactions.	\$725.00	0.9	\$652.50
Espinola, Jonathan	Review 2019 California return for discussion with B. Sullivan regarding state tax leakage.	\$725.00	0.6	\$435.00
Espinola, Jonathan	Review 2019 Connecticut return for discussion with B. Sullivan regarding state tax leakage.	\$725.00	0.6	\$435.00
Espinola, Jonathan	Review 2019 Federal return regarding state tax leakage in California and Connecticut.	\$725.00	0.7	\$507.50
Fielding, Stephen	Discuss California state tax liability with E. Tzavelis, M. Butler, J. Allegretti and C. Chatten (Deloitte Tax).	\$725.00	0.4	\$290.00
Sullivan, Brian	Call with J. Espinola (Deloitte Tax) regarding 2019 California tax liability pertaining to bankruptcy emergence transactions.	\$850.00	0.9	\$765.00
Sullivan, Brian	Review California tax returns for short period 1.	\$850.00	2.1	\$1,785.00
Tzavelis, Elias	Discuss California state tax liability with M. Butler, J. Allegretti, S. Fielding, and C. Chatten (Deloitte Tax).	\$850.00	0.4	\$340.00
09/09/2020				
Allegretti, Joe	Discuss potential worthless stock deductions in taxable asset sale scenario with C. Chatten (Deloitte Tax).	\$325.00	0.2	\$65.00
Allegretti, Joe	Call with C. Chatten, S. Fielding, J. Forrest, M. Butler, J. Espinola, and B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$325.00	0.5	\$162.50

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/09/2020				
Allegretti, Joe	Review the taxable asset sale calculation prepared as of the tax year ended February 2, 2019 prior to internal discussion related to California state tax leakage.	\$325.00	0.5	\$162.50
Butler, Mike	Call with C. Chatten, S. Fielding, J. Forrest, J. Allegretti, J. Espinola, and B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$725.00	0.5	\$362.50
Butler, Mike	Discuss U.S. federal income tax implications of taxable section 363 sale with C. Chatten (Deloitte Tax).	\$725.00	0.7	\$507.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, J. Forrest, J. Allegretti, M. Butler, J. Espinola, and B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$325.00	0.5	\$162.50
Chatten, Colin	Discuss potential worthless stock deductions in taxable asset sale scenario with J. Allegretti (Deloitte Tax).	\$325.00	0.2	\$65.00
Chatten, Colin	Discuss country by country reporting requirements with B. Fein (Deloitte Tax).	\$325.00	0.4	\$130.00
Chatten, Colin	Discuss U.S. federal income tax implications of taxable section 363 sale with M. Butler (Deloitte Tax).	\$325.00	0.7	\$227.50
Espinola, Jonathan	Call with C. Chatten, S. Fielding, J. Forrest, J. Allegretti, M. Butler, and B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$725.00	0.5	\$362.50
Fein, Brad	Discuss country by country reporting requirements with C. Chatten (Deloitte Tax).	\$850.00	0.4	\$340.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
09/09/2020				
Fielding, Stephen	Call with C. Chatten, J. Forrest, J. Allegretti, M. Butler, J. Espinola, and B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$725.00	0.5	\$362.50
Forrest, Jonathan	Call with C. Chatten, S. Fielding, J. Forrest, J. Allegretti, M. Butler, J. Espinola, and B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$975.00	0.5	\$487.50
Sullivan, Brian	Call with C. Chatten, S. Fielding, J. Forrest, J. Allegretti, M. Butler, and J. Espinola (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$850.00	0.5	\$425.00
Sullivan, Brian	Draft email to Weil regarding review of California return for short period.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with C. Chatten, S. Fielding, J. Forrest, J. Allegretti, M. Butler, J. Espinola, and B. Sullivan (Deloitte Tax) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$850.00	0.5	\$425.00
09/10/2020				
Fein, Brad	Review Treas. Reg. 1.6038-4 regulations to assess whether Sears is subject to the country by country reporting rules.	\$850.00	0.6	\$510.00
09/11/2020				
Chatten, Colin	Discuss country by country reporting obligations with B. Fein (Deloitte Tax).	\$325.00	0.2	\$65.00
Fein, Brad	Discuss country by country reporting obligations with C. Chatten (Deloitte Tax).	\$850.00	0.2	\$170.00
Sullivan, Brian	Revise draft email to Weil regarding review of California and Connecticut returns for short period.	\$850.00	0.2	\$170.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/13/2020				
Chatten, Colin	Review regulations related to country by country reporting and potential bankruptcy exception.	\$325.00	0.6	\$195.00
09/14/2020				
Chatten, Colin	Discuss country by country reporting obligations with B. Fein and E. Tzavelis (Deloitte Tax).	\$325.00	0.5	\$162.50
Fein, Brad	Discuss country by country reporting obligations with B. Fein, C. Chaten, and E. Tzavelis (Deloitte Tax).	\$850.00	0.5	\$425.00
Tzavelis, Elias	Discuss country by country reporting obligations with B. Fein, C. Chaten, (Deloitte Tax).	\$850.00	0.5	\$425.00
09/15/2020				
Butler, Mike	Review ordinary income analysis.	\$725.00	1.7	\$1,232.50
09/16/2020				
Espinola, Jonathan	Call with S. Fielding, J. Forrest, E. Tzavelis, M. Butler, B. Sullivan (all Deloitte Tax), Weil Tax (S. Goldring, M Hoenig) and M3 (W. Murphy, B. Griffith) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$725.00	1.0	\$725.00
Espinola, Jonathan	Review Delaware tax return for tax year ending 8/6/2019.	\$725.00	0.3	\$217.50
Fielding, Stephen	Call with J. Forrest, E. Tzavelis, M. Butler, J. Espinola, B. Sullivan (all Deloitte Tax), Weil Tax (S. Goldring, M Hoenig) and M3 (W. Murphy, B. Griffith) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$725.00	1.0	\$725.00
Forrest, Jonathan	Call with S. Fielding, J. Forrest, E. Tzavelis, M. Butler, J. Espinola, B. Sullivan (all Deloitte Tax), Weil Tax (S. Goldring, M Hoenig) and M3 (W. Murphy, B. Griffith) regarding certain state tax liabilities and related asset purchase agreement provision	\$975.00	1.0	\$975.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/16/2020				
Stoops, Kenneth	Review intercompany interest addback.	\$850.00	0.5	\$425.00
Sullivan, Brian	Call with S. Fielding, J. Forrest, E. Tzavelis, M. Butler, and J. Espinola (all Deloitte Tax), Weil Tax (S. Goldring, M Hoenig) and M3 (W. Murphy, B. Griffith) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$850.00	1.0	\$850.00
Sullivan, Brian	Review Sears Roebuck Acceptance Corp. Delaware income tax return.	\$850.00	0.7	\$595.00
Tzavelis, Elias	Call with S. Fielding, J. Forrest, M. Butler, J. Espinola, B. Sullivan (all Deloitte Tax), Weil Tax (S. Goldring, M Hoenig) and M3 (W. Murphy, B. Griffith) regarding certain state tax liabilities and related asset purchase agreement provisions	\$850.00	1.0	\$850.00
Tzavelis, Elias	Call with S. Goldring, E. Remijan, H. Guthrie (Weil), C. Chatten, B. Fein, S. Fielding, (Deloitte Tax), M. Korycki, and B. Griffith (M-III) regarding country by country reporting obligations and certain state tax liabilities.	\$850.00	0.5	\$425.00
09/17/2020				
Butler, Mike	Call with S. Fielding, J. Forrest, E. Tzavelis, J. Espinola, B. Sullivan (all Deloitte Tax), Weil Tax (S. Goldring, M Hoenig) and M3 (W. Murphy, B. Griffith) regarding certain state tax liabilities and related asset purchase agreement provisions.	\$725.00	1.0	\$725.00
Chatten, Colin	Call with S. Goldring, E. Remijan, H. Guthrie (Weil), B. Fein, S. Fielding, and E. Tzavelis (Deloitte Tax), M. Korycki, and B. Griffith (M-III) regarding country by country reporting obligations and certain state tax liabilities of Sears Roebuck Acceptanc	\$325.00	0.5	\$162.50

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/17/2020				
Fein, Brad	Call with S. Goldring, E. Remijan, H. Guthrie (Weil), C. Chatten, S. Fielding, and E. Tzavelis (Deloitte Tax), M. Korycki, and B. Griffith (M-III) regarding country by country reporting obligations and certain state tax liabilities of Sears Roebuck Accept	\$850.00	0.5	\$425.00
Fielding, Stephen	Call with S. Goldring, E. Remijan, H. Guthrie (Weil), C. Chatten, B. Fein, and E. Tzavelis (Deloitte), M. Korycki, and B. Griffith (M-III) regarding country by country reporting obligations and certain state tax liabilities.	\$725.00	0.5	\$362.50
Sullivan, Brian	Draft list of questions for Transform based on review of California and Delaware returns.	\$850.00	0.4	\$340.00
09/21/2020				
Espinola, Jonathan	Call with B. Sullivan and Weil regarding tax liability on the Louisiana franchise tax return.	\$725.00	0.5	\$362.50
Sullivan, Brian	Call with E. Remijan, S. Goldring and M. Hoenig (Weil) to discuss Louisiana franchise tax return of Sears Roebuck and Co. related to 1st stub period income tax filing	\$850.00	0.5	\$425.00
Sullivan, Brian	Review Louisiana tax return.	\$850.00	1.4	\$1,190.00
09/24/2020				
Sullivan, Brian	Call with E. Remijan, S. Goldring and M. Hoenig (Weil) to discuss state tax return issues in preparation for call with Transform and PwC related to 1st stub period income tax filing.	\$850.00	0.6	\$510.00
Sullivan, Brian	Review state tax return listing and payment schedule from M. Korycki (Miii).	\$850.00	0.7	\$595.00
Sullivan, Brian	Call with M. Korycki (Miii), L. Meerschaert and K. Lejkowski (Transform), V. Los (PwC), E. Remijan (Weil) and B. McRae (Cleary) regarding state tax return issues.	\$850.00	0.7	\$595.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/30/2020				
Espinola, Jonathan	Review revised California return for short period 1 and compare with prior version of return to assess cancellation of debt income.	\$725.00	0.7	\$507.50
Espinola, Jonathan	Review revised Connecticut return for short period 1 and compare with prior version of return to assess cancellation of debt income.	\$725.00	0.7	\$507.50
Espinola, Jonathan	Research Mississippi franchise tax payment.	\$725.00	0.3	\$217.50
Espinola, Jonathan	Research North Carolina franchise tax payment timing.	\$725.00	0.3	\$217.50
Sullivan, Brian	Review updated California and Connecticut returns prepared by Transform.	\$850.00	1.2	\$1,020.00
10/01/2020				
Espinola, Jonathan	Review California AMT calculations on the short period 2019 returns.	\$725.00	0.2	\$145.00
Sullivan, Brian	Review New Jersey, North Carolina and Mississippi returns prepared by Transform	\$850.00	1.3	\$1,105.00
10/02/2020				
Espinola, Jonathan	Call with M. Korycki (Miii), K. Lejkowski and L. Meerschaert (Transform), V. Los and L. Izlar (PwC) and B. Sullivan (Deloitte) regarding short period 1 2019 state tax return payments	\$725.00	0.6	\$435.00
Espinola, Jonathan	Review short period 2019 California and Connecticut returns in preparation of call with PwC.	\$725.00	0.3	\$217.50
Sullivan, Brian	Call with M. Korycki (Miii), K. Lejkowski and L. Meerschaert (Transform), V. Los and L. Izlar (PwC) and J. Espinola (Deloitte) regarding short period 1 2019 state tax return payments	\$850.00	0.6	\$510.00
Sullivan, Brian	Review return notes in preparation for call with PwC to discuss state tax returns for short period 1	\$850.00	1.0	\$850.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/02/2020				
Sullivan, Brian	Review state tax return workpapers provided by Transform and draft email to M. Korycki (Miii) regarding same	\$850.00	0.7	\$595.00
10/05/2020				
Espinola, Jonathan	Call with M. Korycki (Miii), B. Sullivan (Deloitte) and Weil tax team regarding short period 1 2019 state tax return payments	\$725.00	1.0	\$725.00
Sullivan, Brian	Call with E. Remijan, S. Goldring and M. Hoenig (all Weil), M. Korycki and B. Griffith (all Miii) and J. Espinola (Deloitte) to discuss state tax return filing positions	\$850.00	1.0	\$850.00
Sullivan, Brian	Research state franchise tax treatment of g-reorganizations in North Carolina, Mississippi and Louisiana	\$850.00	0.6	\$510.00
10/06/2020				
Sullivan, Brian	Call with M. Korycki (Miii), K. Lejkowski and L. Meerschaert (Transform), V. Los and L. Izlar (PwC) to discuss short period franchise tax payments and amended returns	\$850.00	0.5	\$425.00
10/13/2020				
Sullivan, Brian	Call with R. Shapiro and B. McRae (Cleary), V. Los and K. Wong (PwC) and M. Hoenig, S. Goldring and E. Renijan (Weil) to discuss state tax return issues	\$850.00	0.3	\$255.00
10/14/2020				
Sullivan, Brian	Research and prepare Deloitte state tax model excerpts regarding the asset sale scenarios for California, Minnesota, Connecticut and New Jersey	\$850.00	0.7	\$595.00
10/20/2020				
Chatten, Colin	Discussion with E. Tzavelis, S. Fielding, J. Forrest, and M. Butler (Deloitte Tax) regarding request from M-III related to tax returns.	\$325.00	1.0	\$325.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/21/2020				
Butler, Mike	Review draft tax return pages at the request of MIII	\$725.00	1.2	\$870.00
Fielding, Stephen	Discussion with E. Tzavelis, J. Forrest, M. Butler, and C. Chatten (Deloitte Tax) regarding request from M-III related to tax returns.	\$725.00	1.0	\$725.00
Forrest, Jonathan	Discussion with E. Tzavelis, S. Fielding, J. Forrest, M. Butler, and C. Chatten (Deloitte Tax) regarding request from M-III related to tax returns.	\$975.00	1.0	\$975.00
Tzavelis, Elias	Discussion with S. Fielding, J. Forrest, M. Butler, and C. Chatten (Deloitte Tax) regarding request from M-III related to tax returns.	\$850.00	1.0	\$850.00
10/22/2020				
Butler, Mike	Review request from M-III related to tax returns.	\$725.00	1.0	\$725.00
10/26/2020				
Chatten, Colin	Call with M. Hoenig, E. Remijan, S. Goldring (Weil), E. Tzavelis, B. Sullivan, J. Espinola, M. Butler, J. Forrest, S. Fielding (Deloitte Tax), and M. Korycki (M-III) regarding certain tax returns to be filed by the Estate.	\$325.00	0.8	\$260.00
Espinola, Jonathan	Call with M. Hoenig, E. Remijan, S. Goldring (Weil), C. Chatten, E. Tzavelis, B. Sullivan, M. Butler, J. Forrest, S. Fielding (Deloitte Tax), and M. Korycki (M-III) regarding certain tax returns to be filed by the Estate.	\$725.00	0.8	\$580.00
Fielding, Stephen	Call with M. Hoenig, E. Remijan, S. Goldring (Weil), C. Chatten, E. Tzavelis, B. Sullivan, J. Espinola, M. Butler, J. Forrest (Deloitte Tax), and M. Korycki (M-III) regarding certain tax returns to be filed by the Estate.	\$725.00	0.8	\$580.00

## Sears Holdings Corporation

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

April 01, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
10/26/2020				
Forrest, Jonathan	Call with M. Hoenig, E. Remijan, S. Goldring (Weil), C. Chatten, E. Tzavelis, B. Sullivan, J. Espinola, M. Butler, S. Fielding (Deloitte Tax), and M. Korycki (M-III) regarding certain tax returns to be filed by the Estate.	\$975.00	0.8	\$780.00
Sullivan, Brian	Call with M. Hoenig, E. Remijan, S. Goldring (Weil), C. Chatten, E. Tzavelis, J. Espinola, M. Butler, J. Forrest, S. Fielding (Deloitte Tax), and M. Korycki (M-III) regarding certain tax returns to be filed by the Estate.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Call with M. Hoenig, E. Remijan, S. Goldring (Weil), C. Chatten, B. Sullivan, J. Espinola, M. Butler, J. Forrest, S. Fielding (Deloitte Tax), and M. Korycki (M-III) regarding certain tax returns to be filed by the Estate.	\$850.00	0.8	\$680.00
10/27/2020				
Butler, Mike	Draft correspondence regarding scope of tax return comments	\$725.00	0.6	\$435.00
Fielding, Stephen	Read and provide comments on Sears short-period 2 tax return to understand transaction timeline.	\$725.00	1.2	\$870.00
Subtotal for Tax Restructuring Services:			71.4	\$53,987.50
<b>Total</b>			<b>90.7</b>	<b>\$60,260.00</b>

## Recapitulation

Name	Rate	Hours	Fees
Bryan, Michael	\$975.00	5.0	\$4,875.00
Forrest, Jonathan	\$975.00	3.3	\$3,217.50
Dugan, Mike	\$850.00	0.4	\$340.00
Fein, Brad	\$850.00	2.2	\$1,870.00
Stoops, Kenneth	\$850.00	0.5	\$425.00

**Sears Holdings Corporation****Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

April 01, 2020 - October 31, 2020

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Sullivan, Brian	\$850.00	20.2	\$17,170.00
Tzavelis, Elias	\$850.00	5.4	\$4,590.00
Butler, Mike	\$725.00	8.5	\$6,162.50
Espinola, Jonathan	\$725.00	10.7	\$7,757.50
Fielding, Stephen	\$725.00	6.6	\$4,785.00
Abrom, Carisa	\$325.00	3.9	\$1,267.50
Allegretti, Joe	\$325.00	1.6	\$520.00
Chatten, Colin	\$325.00	22.4	\$7,280.00